

CIRCULAR.

OFFICE OF THE AUDITOR OF S. C.)
Columbia, Dec 23, 1864.

The following "Act to provide for the relief of the families of the soldiers, sailors and marines, in the service of this State or the Confederate States," is published for the information of the "Soldiers' Boards of relief" in the State.

JAMES TUPPER,

Auditor of South Carolina.

AN ACT TO PROVIDE FOR THE RELIEF OF THE FAMILIES OF THE SOLDIERS, SAILORS, AND MARINES IN THE SERVICE OF THIS STATE OR THE CONFEDERATE STATES.

SECTION 1. Be it enacted by the Senate and House of Representatives, now met and sitting in General Assembly and by the authority of the same, That a tax in kind of three per cent. on the gross amount of all rice, corn, wheat, and syrup made of sugarcane or other cane, produced in the year of our Lord one thousand eight hundred and sixty-four, shall be paid by the producer in every district or parish in this State: *Provided*, That no tax be levied on corn where the gross amount of corn produced does not exceed one hundred bushels, or on syrup where the amount of syrup does not exceed fifty gallons, or on wheat where the amount does not exceed twenty bushels, or on rice where the amount does not exceed fifty bushels of rough rice: *And provided*, also, That the producer of wheat shall have leave to substitute forty pounds of flour in place of each bushel of wheat; and that a like tax of three per cent. shall be paid by the owners of all toll grain mills on all toll collected during the year one thousand eight hundred and sixty-four; and that a like tax in kind of three per cent. shall be paid by the manufacturer upon the gross amount of all cotton and woollen goods, including yarns, and upon all iron, and apertails and other iron wares, cotton and wool cards, hats, caps, paper, stoneware and pottery, leather, shoes and boots, salt and coppers, spirituous liquors, terebene oil, and turpentine, manufactured within this State during the year one thousand eight hundred and sixty-four, except such as may have been made for his or her own use, and not for sale or barter: *Provided*, That upon all articles made for the State of South Carolina or for the Confederate States of America the tax shall be three per cent. in money upon the amount received from the State or the Confederate States for such manufacturers.

Sec. 2. That there shall be annually appointed by the General Assembly, upon the nomination of the delegation in both Houses, from each election district in this State, a Board, to consist of not less than three nor more than twenty four members, who shall be above the age of forty five, or exempted from Confederate militia service. The said Boards shall divide their respective districts or parishes into sections equal to their own number, assigning one member of the Board to each of the sections. The said Boards shall be and are hereby authorized to fill all vacancies in their own number arising from any cause; they shall meet upon the call of their Chairman, as well as by their own resolution, and a majority of each Board shall constitute a quorum. They shall receive blanks from the office of the State Auditor, upon which they shall make quarterly returns to the State Auditor of all their transactions; and shall also furnish an annual report to the State Auditor by the first day of November, one thousand eight hundred and sixty-five. The said Boards shall each appoint a Secretary and Treasurer from their own body or otherwise, who shall be above the age of forty-five years, or exempted from Confederate military service, who shall keep a record of all transactions and be responsible to the Board and shall give a bond for the faithful performance of the duties of his office, payable to the State, in such sum and with such sureties as the Board may direct. He shall receive as a compensation for his services, one per cent on the amount of money passing through his hands. The members of these Boards, with their respective Treasurers, shall not be liable to do militia duty outside of the Judicial District within which they reside.

Sec. 3. That for the purpose of ascertaining and collecting the tax in kind on rice, corn, wheat, and syrup levied by this Act, the above mentioned Boards shall adopt, as the basis upon which they are to assess said tax, the amount of the product of each producer, as returned to the Confederate assessor for the year one thousand eight hundred and sixty-four, as the tax in kind of the Confederate Government, adding thereto, however, in each instance, the amount deducted by the Confederate assessors for the raising and fattening of pork, and including the crops of all producers who raise more than one hundred and less than two hundred bushels of corn, which shall be ascertained by each Board by such method as to them shall seem best, or each Board may ascertain, and assess this tax by such other method as to it may seem best, each Board itself to pay out of its

receipts the expenses incurred by such method; and for the purpose of collecting said tax, each member of a Board is hereby authorized to draw his order for said tax upon any producer within the section assigned him, to be delivered to such person or persons as he may be named, and in such proportion as the Board may deem just and proper—the order to be the voucher for the payment. In such sections or districts in which it shall appear that there is an excess of provisions or manufactured articles under this Act, such excess shall be delivered at such time and place as the Commissioner shall order, after ten days notice for the purpose of being transported to either sections or districts of the State: *Provided*, That no person shall be required to deliver his produce at a distance exceeding twelve miles from the place of production. In the event that any person liable shall fail or refuse to deliver the amount of said tax on the order of the Commissioner within the time prescribed, the Commissioner in charge, or some person for him, shall give information thereof on oath to the Chairman of the Board, who, on receipt of such information, is hereby authorized, after two days notice to the delinquent, to issue an execution against the delinquent, directed to the Sheriff of the district, requiring him to levy and seize double the amount of the articles in kind for which the delinquent was liable, if to be found; and if not, then to levy and collect of his goods and chattels three times the amount of the market value of the tax in kind—said market value to be estimated by the Board, whose decision shall be final; the cost of the proceedings to be paid by the defaulter, to be regulated by the fee bills for Sheriff's costs in case of executions issued from the courts of law: *Provided*, That if any taxpayer shall satisfy the Board, either by his own oath or by the testimony of others, that prior to the ratification of this Act, he, the said taxpayer, had consumed, or sowed, or sold the whole quantity of wheat which he may have raised during the year, then the said taxpayer shall and may pay his wheat tax by substituting corn therefor at the rate of a pound of corn for a pound of wheat.

Sec. 4. That in all cases where planters have been or may be required by the Confederate or State authorities to deliver, on or before 1st of January next, all their surplus corn for the use of the army, they shall be allowed to commute with the Board for the corn due by them at Confederate prices: *Provided*, They satisfy the Board that they have in good faith furnished all their surplus corn as aforesaid.—*provided*, further, That the Board thus compelled to receive money in commutation shall have the right to call upon the Commissary General of the State to obtain for the Board from the Confederate Government the amount of corn thus commuted for at the prices paid by the Confederate Government.

Sec. 5. That for the purpose of ascertaining and collecting the tax in kind on manufactured goods mentioned in the first section of this Act, the Boards in the districts in which such manufactories may be situated, shall require the owner or owners or person or persons in charge of such manufactories to deliver to the said Boards, on or before the 1st of February next, three per cent. in kind of all goods taxed in kind under the first section of this Act, which have been manufactured or produced at their respective establishments during the year one thousand eight hundred and sixty-four, or three per cent. in money on all money due under the first section of this Act; and it shall be the duty of each Board to report to the State Auditor the amount, kind, and quality of such manufactured articles, and the amount of moneys so received; and the said Board shall hold the articles received as tax in kind subject to a distribution amongst the several Boards, to be made by the State Auditor, as hereinafter provided; and the Board shall pay over to the State Auditor, the money received, which shall be held by him liable to distribution, as hereinafter provided. In the event that any manufacturer or manufacturing company, or any other person or persons upon whom is levied this tax in kind for articles made or manufactured, shall fail or refuse to make return on oath (which oath either of said Commissioners is hereby authorized to administer) on or before the 1st day of February next, it shall be the duty of the Board to notify, his or her clerk or agent, that, unless the return be made within ten days after such notification, the Board will proceed to estimate the amount of his manufactured products, which they are hereby authorized to do, and to assess upon him a tax in kind of six per cent. thereon; and the Chairman of the Board shall issue an execution to the Sheriff of the district, requiring him to levy and collect the articles in kind for which the delinquent is liable, if to be found; and if not, then to levy and to collect of his goods and chattels three times the amount of the market value of such tax in kind—said market value to be estimated by the Board, whose decision shall be final: *Provided*, That when it shall appear that in good faith

the article manufactured has been disposed of before the ratification of this Act, and cannot be supplied in kind by the party, then the Board, if in its judgment it shall seem just, is hereby authorized to allow commutation; and the rate of commutation thus allowed shall be fixed by the Board at their estimate of the market rate of the article on the first of March, one thousand eight hundred and sixty-five, and the decision of the Board as to the market value shall be final.

Sec. 6. That the sum of four hundred and fifty thousand dollars be and the same is hereby appropriated for the purposes of this Act, which amount shall be raised exclusively from subjects of taxation not embraced in this Act; that as to say, it is not to be raised from lands, negroes, and capital invested in manufacturing establishments engaged in manufacturing the articles enumerated in the first section of this Act. The amount of money thus appropriated shall be paid to the order of the State Auditor, and shall be disposed of by him as hereinafter provided.

Sec. 7. That the said money, together with the tax in kind levied under the first section of this Act, shall be and is hereby appropriated to the relief and support of the indigent families of the soldiers, sailors, and marines of the State, who have been, are now, or hereafter may be, in the military or naval service of the State of South Carolina or the Confederate States of America, and shall be distributed to the Boards of Relief of the several election districts in proportion to the number of individuals in their respective district, on the first of February next, who may be entitled to receive aid or support according to the provisions of this Act. And it is hereby provided that the persons thus to receive support shall be the wives or widows of said soldiers, sailors, and marines, their children under twelve years of age (the Board to assist older children only in extreme cases,) and such other persons not actually in military service as, in the judgment of the respective Boards, were or are dependent on the labor of the soldier, sailor or marine, and are incapable of self-support—the case of each claimant to be decided not by a single Commissioner, but by the Board itself. The amount of rice, corn and wheat to be furnished to each individual entitled to relief shall not, in the aggregate, exceed ten bushels per annum, to be furnished in such proportions as the respective Commissioners may find most expedient; and in order to attain as nearly as practicable to equality, each Board of Commissioners shall prepare and forward a special return to the State Auditor, on or before the first day of March next, setting forth the names and number of persons within their respective districts or parishes to be provided for, and what amount of produce of each kind they have received or are entitled to; and it shall be the duty of the Auditor, on receipt of said returns, to make a tabular statement showing the number to be provided for in each district, the amount received by each Board, and the distributive share to which the total quantity of grain and other supplies will entitle each individual to be provided for as aforesaid; and the Auditor is hereby authorized to issue requisitions upon those Boards having an excess over the average supply, and in favor of those Boards whose supply is deficient. And the Auditor is hereby authorized and directed to have the excess transported to the respective district, and to obtain such assistance in said transportation as may be necessary—the expense of such transportation to be paid out of the commutation fund and the money appropriated under this Act; and the Auditor is hereby authorized to retain, in any division of the said funds, an amount sufficient to defray said costs, and only to make a final division of the whole amount after such transportation has been effected: *Provided*, nevertheless, That no excess shall be drawn from any district which shall not leave the amount of five bushels of grain for the whole year for each individual thus assisted: *And provided*, further, That when the amount of five bushels of grain for each individual assisted is neither furnished to the Board from the election district itself, nor from the excess drawn from other districts, the Board of such election districts is authorized to purchase such an amount of grain as shall make up the deficiency, so as to give to the Board five bushels for each person under its charge; and the amount thus expended in such purchase shall, upon the order of the Chairman of the Board upon the State Auditor, be refunded from the money appropriated under this Act, and from the funds which may be received for commutation: *Provided*, nevertheless, That it is hereby enjoined upon the respective Boards that such deficiencies be supplied at the cheapest rates possible and for this purpose they are hereby authorized, if it shall appear best, to make such purchases through the Commissary department of the State. After so much of the funds appropriated or obtained under this Act shall have been so expended as to secure to the Boards five bushels of corn for each individual under their charge, the balance of the funds

shall be distributed, as soon as practicable, to the respective Boards, upon the order of the Chairman of each upon the State Auditor—said distribution to be made to the Boards in proportion to the number of individuals under the charge of each Board on the first day of February, one thousand eight hundred and sixty-five: *Provided*, That if any of the Boards shall fail to render to the State Auditor the statement of the number of their beneficiaries before the first day of March next, the Auditor shall take the last statement received by him from the said Board of the number of persons under its charge as the basis upon which he shall proceed to make the distribution: *And provided*, further, That the provisions of this Act, as to payment of excess by the several Boards, shall have been complied with.

Sec. 8. The tax in kind levied upon the various manufactured articles in the first sections of this Act, and embracing all the articles named except rice, corn, wheat and syrup, shall be divided out in kind, so far as practicable. The Board of each district shall be entitled to receive as many packages or pounds, or other measures, as shall be equal to the number of individuals under its care, or any multiple or proportion of its number, whenever the articles thus manufactured in the State will allow of this division, and shall be required to use every practicable means of distributing these articles in kind, if they be needed. Wherever, upon such division, any surplus remains, or where the article manufactured is, in the opinion of the Board and of the State Auditor, incapable of distribution, it shall be lawful for the Board, which collected the same, with the advice and consent of the said State Auditor, to sell at auction the manufactured articles at a time and place to be mutually fixed by the Board and the Auditor, or, in the event of disagreement by the Governor of the State, and the proceeds of the sales thus made shall be received by the State Auditor and distributed to the respective Boards in like manner and according to the same provisions with the other moneys appropriated or collected under this Act.

Sec. 9. The Boards provided for by this Act shall be known as the Soldiers' Boards of Relief. The term year, as used in this Act, is not the fiscal year of the State, beginning October first and ending September thirtieth; but the calendar year, beginning with the first day of January and ending with the thirty-first day of December.

Sec. 10. That the Commissary General of the State is authorized to render such assistance to the State Auditor, in the discharge of the duties imposed upon the latter officer by this Act, as may be requisite, and not inconsistent with the regular duties of the department of the Commissary General.

Sec. 11. No Board shall be entitled to draw any portion of the commutation fund, or the money appropriated by this Act, until it shall have paid over to those Boards entitled to receive it, any excess which it may owe for the year one thousand eight hundred and sixty-five according to the distribution to be made by the Auditor from the returns to be made to him on the first of March next; and the excess of the tax in kind upon grain and manufactured articles for the relief of soldiers' families, in this State, for the year one thousand eight hundred and sixty-four, now remaining in the hands of any of the various Boards of Relief, or due to them by any person or persons, shall be delivered upon the requisition of the Auditor of this State, to such Boards as have not received their pro rata shares, and the Auditor is authorized and required to make such requisitions, and procure the distribution of said tax in kind as early as practicable, upon such principles as, in his judgment, may seem most equitable and just.

Sec. 12. In the event that any District Board shall refuse or neglect to send the excess due by it to another district, no person who shall be a member of the Board at the time of such refusal shall be eligible to membership upon it thereafter, unless he can show his want of complicity in such refusal.

Sec. 13. The families of free negroes who have been employed in the military service of State of South Carolina or the Confederate States of America, as laborers, or otherwise, shall be entitled, at the discretion of the respective Boards, to the benefit of the provisions of this Act.

Sec. 14. That the several Boards of Relief in election districts are hereby authorized, in their discretion, to purchase provisions and necessaries for the benefit of the soldiers' families; with the money appropriated under this Act.

Sec. 15. That all Acts and clauses of Acts inconsistent with the provisions of this Act, and the same are hereby repealed.

All papers in the State, insert once.

Iron, Iron, Iron.

A LOT OF BAR IRON ON CONSIGNMENT for sale by MATHESON
Dec. 1-64.